



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

February 22, 2011

Via Fax & U.S. Mail

Mr. Eric S. Langan
President and Chief Executive Officer
Rick's Cabaret International, Inc.
10959 Cutten Road
Houston, Texas 77066

Re: Rick's Cabaret International, Inc.
Form 10-K for the year ended September 30, 2010
Filed December 14, 2010
File No. 1-13992

Dear Mr. Langan:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief